

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 97-22, page 5.

LIFO; price indexes; department stores. The March 1997 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, March 31, 1997.

Notice 97-30, page 6.

Electricity produced from certain renewable resources; calendar year 1997 inflation adjustment factor and reference prices. This notice announces the calendar year 1997 inflation adjustment factor and reference prices for the renewable electricity production credit under section 45 of the Code.

EXEMPT ORGANIZATIONS

Announcement 97-51, page 9.

A list is given of organizations now classified as private foundations.

ADMINISTRATIVE

Rev. Proc. 97-24A, page 7.

General rules and specifications for private printing of Forms W-2 and W-3. Rev. Proc. 97-24, 1997-16 I.R.B. 10, relating to the general rules and specifications for private printing of Forms W-2 and W-3, is corrected.

Notice 97-29, page 6.

T.D. 7637, 1979-2 C.B. 311, relating to consolidated returns, is corrected.

Announcement 97-48, page 8.

T.D. 8711, 1997-12 I.R.B. 35, relating to the purchase price allocations in taxable asset acquisitions and deemed asset purchases, is corrected.

Announcement 97-49, page 8.

T.D. 8714, 1997-15 I.R.B. 5, relating to the estate and gift tax marital deductions, is corrected.

Announcement 97-50, page 8.

A public hearing will be held on June 18, 1997, regarding REG-208288-90, 1997-11 I.R.B. 14. This proposed regulation relates to the substantiation requirements for taxpayers claiming foreign tax credits.

Finding Lists begin on page 13.

Announcement of Disbarments and Suspensions begins on page 12.

Announcement Relating to Court Decisions begins on page 4.

Mission of the Service

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the

quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.

Statement of Principles of Internal Revenue Tax Administration

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress.

With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view.

At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he or she is "protecting the revenue." The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

The Service also has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by examining officers when they have merit, never arbitrarily or for trading purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue. It is also important that care be exercised not to raise an issue or to ask a court to adopt a position inconsistent with an established Service position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and should be reasonable within the bounds of law and sound administration. It should, however, be vigorous in requiring compliance with law and it should be relentless in its attack on unreal tax devices and fraud.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents of a permanent nature are consolidated semi-annually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

With the exception of the Notice of Proposed Rulemaking and the disbarment and suspension list included in this part, none of these announcements are consolidated in the Cumulative Bulletins.

The first Bulletin for each month includes an index for the matters published during the preceding month. These monthly indexes are cumulated on a quarterly and semiannual basis, and are published in the first Bulletin of the succeeding quarterly and semi-annual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

For sale by the Superintendent of Documents U.S. Government Printing Office, Washington, D.C. 20402.

Announcement Relating to Court Decisions

It is the policy of the Internal Revenue Service to announce at an early date whether it will follow the holdings in certain cases. An Action on Decision is the document making such an announcement. An Action on Decision will be issued at the discretion of the Service only on unappealed issues decided adverse to the government. Generally, an Action on Decision is issued where its guidance would be helpful to Service personnel working with the same or similar issues. Unlike a Treasury Regulation or a Revenue Ruling, an Action on Decision is not an affirmative statement of Service position. It is not intended to serve as public guidance and may not be cited as precedent.

Actions on Decisions shall be relied upon within the Service only as conclusions applying the law to the facts in the particular case at the time the Action on Decision was issued. Caution should be exercised in extending the recommendation of the Action on Decision to similar cases where the facts are different. Moreover, the recommendation in the Action on Decision may be superseded by new legislation, regulations, rulings, cases, or Actions on Decisions.

Prior to 1991, the Service published acquiescence or nonacquiescence only in

certain regular Tax Court opinions. The Service has expanded its acquiescence program to include other civil tax cases where guidance is determined to be helpful. Accordingly, the Service now may acquiesce or nonacquiesce in the holdings of memorandum Tax Court opinions, as well as those of the United States District Courts, Claims Court, and Circuit Courts of Appeal. Regardless of the court deciding the case, the recommendation of any Action on Decision will be published in the Internal Revenue Bulletin.

The recommendation in every Action on Decision will be summarized as acquiescence, acquiescence in result only, or nonacquiescence. Both “acquiescence” and “acquiescence in result only” mean that the Service accepts the holding of the court in a case and that the Service will follow it in disposing of cases with the same controlling facts. However, “acquiescence” indicates neither approval nor disapproval of the reasons assigned by the court for its conclusions; whereas, “acquiescence in result only” indicates disagreement or concern with some or all of those reasons. Nonacquiescence signifies that, although no further review was sought, the Service does not agree with the

holding of the court and, generally, will not follow the decision in disposing of cases involving other taxpayers. In reference to an opinion of a circuit court of appeals, a nonacquiescence indicates that the Service will not follow the holding on a nationwide basis. However, the Service will recognize the precedential impact of the opinion on cases arising within the venue of the deciding circuit.

The announcements published in the weekly Internal Revenue Bulletins are consolidated semiannually and annually. The semiannual consolidation appears in the first Bulletin for July and in the Cumulative Bulletin for the first half of the year, and the annual consolidation appears in the first Bulletin for the following January and in the Cumulative Bulletin for the last half of the year.

The Commissioner ACQUIESCES in the following decision:

The Edna Louise Dunn Trust, Morgan Guaranty Trust Company, Trustee v. Commissioner,¹
86 T.C. 745 (1986)

¹Acquiescence in result only relating to whether a portion of the stock of a subsidiary distributed to petitioner in a spinoff constituted taxable “other property” under section 355(a)(3)(B) of the Internal Revenue Code.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

LIFO; price indexes; department stores. The March 1997 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, March 31, 1997.

Rev. Rul. 97-22

The following Department Store Inventory Price Indexes for March 1997 were issued by the Bureau of Labor Statistics on April 15, 1997. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods

for tax years ended on, or with reference to, March 31, 1997.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups—soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, foods, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (January 1941 = 100, unless otherwise noted)

Groups	Mar. 1996	Mar. 1997	Percent Change from Mar. 1996 to Mar. 1997 ¹
1. Piece Goods	507.9	539.0	6.1
2. Domestics and Draperies	652.3	644.2	-1.2
3. Women's and Children's Shoes	651.5	646.1	-0.8
4. Men's Shoes	897.6	900.9	0.4
5. Infants' Wear	643.0	630.6	-1.9
6. Women's Underwear	535.9	544.0	1.5
7. Women's Hosiery	284.4	296.7	4.3
8. Women's and Girls' Accessories	556.5	557.3	0.1
9. Women's Outerwear and Girls' Wear	426.9	430.0	0.7
10. Men's Clothing	625.5	617.9	-1.2
11. Men's Furnishings	590.5	587.7	-0.5
12. Boys' Clothing and Furnishings	490.9	479.9	-2.2
13. Jewelry	1052.5	1025.2	-2.6
14. Notions	781.1	801.5	2.6
15. Toilet Articles and Drugs	870.4	910.8	4.6
16. Furniture and Bedding	672.8	667.5	-0.8
17. Floor Coverings	570.6	583.5	2.3
18. Housewares	808.1	813.2	0.6
19. Major Appliances	248.5	244.9	-1.4
20. Radio and Television	79.6	78.5	-1.4
21. Recreation and Education ²	113.6	111.8	-1.6
22. Home Improvements ²	123.3	131.9	7.0
23. Auto Accessories ²	107.1	107.7	0.6
Groups 1 - 15: Soft Goods	606.1	606.4	0.0
Groups 16 - 20: Durable Goods	470.7	469.2	-0.3
Groups 21 - 23: Misc. Goods ²	113.8	113.6	-0.2
Store Total ³	559.0	558.8	0.0

¹Absence of a minus sign before percentage change in this column signifies price increase.

²Indexes on a January 1986 = 100 base.

³The store total index covers all departments, including some not listed separately, except for the following: candy, foods, liquor, tobacco, and contract departments.

DRAFTING INFORMATION

The principal author of this revenue ruling is Stan Michaels of the Office of

Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact

Mr. Michaels on (202) 622-4970 (not a toll-free call).

Part III. Administrative, Procedural, and Miscellaneous

Income Tax; Taxable Years Beginning After December 31, 1953: Consolidated Return Regulations; Correction

Notice 97-29

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (T.D. 7637 [1979-2 C.B. 311]), which were published in the Federal Register on Thursday, August 9, 1979 (44 FR 46838) relating to consolidated returns. The regulations provide the public with guidance needed to comply with the Tax Reform Act of 1969 and affect corporations that file consolidated returns.

EFFECTIVE DATE: August 9, 1979.

FOR FURTHER INFORMATION CONTACT: Roy Hirschhorn, (202) 622-7760, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, final regulations (T.D. 7637) contains an error which may prove to be misleading and is in need of clarification.

* * * * *

Correcting Amendment to Regulations

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.1502-5 [Corrected]

Par. 2. In § 1.1502-5 (b)(5), the language “1552 and § 1.1502(d)(2).” is removed and the language “1552 and

§ 1.1502-33 (d)(2).” is added in its place.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on April 30, 1997, 8:45 a.m., and published in the issue of the Federal Register for May 1, 1997, 62 F.R. 23657)

Renewable Electricity Production Credit, Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 1997

Notice 97-30

This notice publishes the inflation adjustment factor and reference prices for calendar year 1997 for the renewable electricity production credit under § 45(a) of the Internal Revenue Code. The 1997 inflation adjustment factor and reference prices are used in determining the availability of the credit. The 1997 inflation adjustment factor and reference prices apply to calendar year 1997 sales of kilowatt-hours of electricity produced in the United States or a possession thereof from qualified energy resources.

BACKGROUND

Section 45(a) provides that the renewable electricity production credit for any tax year is an amount equal to the product of 1.5 cents multiplied by the kilowatt-hours of specified electricity produced by the taxpayer and sold to an unrelated person during the tax year. This electricity must be produced from qualified energy resources and at a qualified facility during the 10-year period beginning on the date the facility was originally placed in service.

Section 45(b)(1) provides that the amount of the credit determined under § 45(a) is reduced by an amount that bears the same ratio to the amount of the credit as (A) the amount by which the reference price for the calendar year in which the sale occurs exceeds 8 cents bears to (B) 3 cents. Under § 45(b)(2), the 1.5 cents in § 45(a) and the 8 cents in § 45(b)(1) are each adjusted by multiplying the amount by the inflation adjustment factor for the calendar year in which the sale occurs.

Section 45(c)(1) defines qualified energy resources as wind and closed-loop biomass. Section 45(c)(3) defines a qualified facility as any facility owned

by the taxpayer that originally is placed in service after December 31, 1993 (December 31, 1992, in the case of a facility using closed-loop biomass to produce electricity), and before July 1, 1999.

Section 45(d)(2)(A) requires the Secretary to determine and publish in the Federal Register each calendar year the inflation adjustment factor and the reference prices for the calendar year. The inflation adjustment factor and the reference prices for the 1997 calendar year were published in the Federal Register on April 22, 1977, (62 Fed. Reg. 19657).

Section 45(d)(2)(B) defines the inflation adjustment factor for a calendar year as the fraction the numerator of which is the GDP implicit price deflator for the preceding calendar year and the denominator of which is the GDP implicit price deflator for the calendar year 1992. The term “GDP implicit price deflator” means the most recent revision of the implicit price deflator for the gross domestic product as computed and published by the Department of Commerce before March 15 of the calendar year.

Section 45(d)(2)(C) provides that the reference price is the Secretary’s determination of the annual average contract price per kilowatt hour of electricity generated from the same qualified energy resource and sold in the previous year in the United States. Only contracts entered into after December 31, 1989, are taken into account.

INFLATION ADJUSTMENT FACTOR AND REFERENCE PRICES

The inflation adjustment factor for calendar year 1997 is 1.0970. The reference prices for calendar year 1997 are 6.4 cents per kilowatt-hour for facilities producing electricity from wind energy resources and 0 cents per kilowatt-hour for facilities producing electricity from closed-loop biomass energy resources. The reference price for electricity produced from closed-loop biomass, as defined in § 45(c)(2), is based on a determination under § 45(d)(2)(C) that in calendar year 1996 there were no sales of electricity generated from closed-loop biomass energy resources under contracts entered into after December 31, 1989.

PHASE-OUT CALCULATION

Because the 1997 reference prices for electricity produced from wind and closed-loop biomass energy resources do not exceed 8 cents per kilowatt hour multiplied by the inflation adjustment factor, the phaseout of the credit provided in § 45(b)(1) does not apply to electricity produced from wind or closed-loop biomass energy resources sold during calendar year 1997.

CREDIT AMOUNT

As required by § 45(b)(2), the 1.5¢ amount in § 45(a)(1) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1¢, such amount is rounded to the nearest multiple of 0.1¢. Under the calculation required by § 45(b)(2), the renewable

electricity production credit for calendar year 1997 is 1.6¢ per kilowatt hour on the sale of electricity produced from closed-loop biomass and wind energy resources.

DRAFTING INFORMATION CONTACT

The principal author of this notice is David A. Selig of the Office of Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice contact Mr. Selig on (202) 622-3040 (not a toll-free call).

Rev. Proc. 97-24A

This revenue procedure modifies and amplifies Part A, Sections 2.05, and 2.14, of Rev. Proc. 97-24, 1997-16, I.R.B. 11, which provides the General Rules and Specifications for Private Printing of Forms W-2, Wage and Tax Statement, and Form W-3, Transmittal

of Wage and Tax Statements. The term medical savings found in Part A, Section 2.05, should state **medical savings accounts**. The term adoption assistance payment found in Part A, Section 2.05, should state **adoption benefits**. Part A, Section 2.05 which cross references Part B, Section 1.04.16 is incorrect. The correct cross reference should state **Part B, Section 2.04.16. Part A**, Section 2.14, which refers to the 1996 Form W-3, should state the **1997 Form W-3**.

In addition, please disregard Form 8562, Request/Receipt for Advance From Investigative Imprest Fund/or Non-Recoverable Funds, found on page 26. **Form 8562 is not part of Revenue Procedure 97-24.**

EFFECT ON OTHER DOCUMENTS

Rev. Proc. 97-24 is modified and amplified.

Part IV. Items of General Interest

Intangibles Under Sections 1060 and 338; Correction

Announcement 97-48

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (T.D. 8711 [1997-12 I.R.B. 35]) which were published in the **Federal Register** on Thursday, January 16, 1997 (62 FR 2267). The temporary regulations relate to the purchase price allocations in taxable asset acquisitions and deemed asset purchases.

EFFECTIVE DATE: February 14, 1997.

FOR FURTHER INFORMATION CONTACT: Brendan P. O'Hara, (202) 622-7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction are under section 1060 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (T.D. 8711) contain an error which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (T.D. 8711) which are the subject of FR Doc. 97-656 is corrected as follows:

§ 1.1060-1T [Corrected]

On page 2272, column 3, in amendatory "**Par. 6.**", item 2, line 2, the language "outline of topics entries for (a)(2), (b)(2)" is corrected to read "outline of topics entries for (a)(2), (d)(2)".

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on March 27, 1997, 8:45 a.m., and published in the issue of the Federal Register for March 28, 1997, 62 F.R. 14821)

Estate and Gift Tax Marital Deduction; Correction

Announcement 97-49

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains corrections to temporary regulations (T.D. 8714 [1997-15 I.R.B. 5]) which were published in the **Federal Register** on Tuesday, February 18, 1997 (62 FR 7156). The temporary regulations relate to the estate and gift tax marital deductions.

EFFECTIVE DATE: February 18, 1997.

FOR FURTHER INFORMATION CONTACT: Susan Hurwitz, (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are subject to these corrections are under sections 2044 and 2056 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (T.D. 8714) contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (T.D. 8714) which are the subject of FR Doc. 97-3398 is corrected as follows:

1. On page 7156, column 2, in the preamble under the paragraph heading "Effective Date", lines 2 and 3, the language "case of qualified terminable interest property elections made after February" is corrected to read "case of estates of decedents whose estate tax returns are due after February".

§ 20.2056(b)-10T [Corrected]

2. On page 7157, column 1, § 20.2056(b)-10T, lines 4 and 5, the language "estates of decedents dying after March 1, 1994. For further guidance, see" is corrected to read "estates of decedents whose estate tax returns

are due after February 18, 1997. For further guidance, see".

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on March 14, 1997, 8:45 a.m., and published in the issue of the Federal Register for March 17, 1997, 62 F.R. 12542)

Filing Requirements for Returns Claiming the Foreign Tax Credit; Hearing

Announcement 97-50

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document announces a hearing on proposed regulations (REG-208288-90) published on January 13, 1997 (1997-11 I.R.B. 14), which relates to the substantiation requirements for taxpayers claiming foreign tax credits.

DATES: The public hearing will be held on Wednesday, June 18, 1997, beginning at 10 a.m. Requests to speak and outlines of oral comments must be received by Monday, May 19, 1997.

ADDRESSES: The public hearing will be held in room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC 20044. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:R [REG-208288-90], Room 5226, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Evangelista Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is proposed amendments to the Income Tax Regulations under section 905 of the Internal Revenue Code. The proposed regulations appeared in the **Federal Register** for Monday, January 13, 1997 (62 FR 1700).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26

CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Monday, May 19, 1997, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m. An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on April 16, 1997, 8:45 a.m., and published in the issue of the Federal Register for April 17, 1997, 62 F.R. 18730)

Foundations Status of Certain Organizations

Announcement 97-51

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

A & S Outreach Program Inc., Chicago, IL
ACA & Codependency Recovery Counseling Services, Oakland, CA
Adaptable Housing for Independent Living, Inc., Hayward, CA
Adoption for African-American Children Committee, Inc., San Francisco, CA
Advance Infant Development Program, Claremont, CA
Affiliated Charities Ltd., Beachwood, OH
African Diaspora Free Loan Association, Oakland, CA
Ageless Reflections, Inc., Blythe, CA
AIDS Project Hawaii Hoka EU EU KA, Honolulu, HI
Akron Council for Hearing Impaired Children, Inc., Akron, OH
Baby Love, Inc., West Covina, CA
Bakersfield Transportation Club Inc., Bakersfield, CA
Ballet Folklorico Alma De Mexico, Porterville, CA
Barton Group Homes, Inc., Fresno, CA
Baseball Park Committee, Inc., Abingdon, VA
Bay Organization for Aquatic Transit, Berkeley, CA
Belfast Friends of Scouting Inc., Belfast, ME
Belleville Sr. Housing, Inc., Norfolk, VA
Bertha Lee Jones Foundation for AIDS Victims, Los Angeles, CA
Best Friends Foundation, Longview, WA
California Advocates for Pregnant Women, Inc., Oakland, CA
California D A R E Officers Association, Poway, CA
California High School Athletic Booster Club, Inc., San Ramon, CA
California State Senior Games Foundation, San Diego, CA
Cal-State Recycling Incorporation, Inglewood, CA
Capital City Youth Moral Health Fitness Society Inc., Baton Rouge, LA
Care-Team International, Reston, VA
Carolinas Elite Gymnastics Inc., Charlotte, NC
D A R E Natrona County, Casper, WY
Dare To Live, Inc., Vancouver, WA
Dehesa Education Foundation, El Cajon, CA
Dekbon Housing Development Corporation, Northfield, NJ
Desert View Parent Teacher Organization, Phoenix, AZ
Divine Providence Corporation, Tulsa, OK
D M 50 C 3, Tucson, AZ
Earth Dwellers, Austin, TX
Earth on the Air Radio Works, Seattle, WA

Faithful Remnant, Charlotte, NC
Faith Heights International, Inc., Donnelly, ID
Fallbrook Sports Association, Fallbrook, CA
Families Helping Families at the Crossroads of Louisiana, Alexandria, LA
Family Empowerment Agency, Los Angeles, CA
Family Outreach of Coleman County, Inc., Coleman, TX
Gateway Educational Foundation, Penn Valley, CA
Gateway Forensic Services, Los Angeles, CA
Habitat for Humanity-Los Angeles, Los Angeles, CA
Habitat Society Foundation Inc., Tampa, FL
Hand Print Workshop, Alexandria, VA
Hanni Christian Service Center Incorporated, Los Angeles, CA
Hartnell Little League, Salinas, CA
Harvard Business School Club of Puget Sound, Seattle, WA
Harvest Christian Mission Inc., Memphis, TN
Hawaii State Alliance for the Mentally Ill, Honolulu, HI
Hawaii Union Espiritista Cristiana, Keneohe, HI
Heart to Heart Global Youth Coalition, Austin, TX
Independence Community Development Corporation, Dallas, OR
Independent Housing Services, San Francisco, CA
Indiana Youth Soccer Association, Inc., Indianapolis, IN
Indo-American Folk Arts Inc., Fullerton, CA
In Home Nursing Referral Service Inc., Hemet, CA
Inland Brain Injury Services, Spokane, WA
Inland Empire Domestic Violence Clinic and Outreach Services Inc., San Bernardino, CA
Japantown Cultural Society, San Jose, CA
Jimmy Witzer Heart Foundation, West Hollywood, CA
John Hazelton Day Center Inc., Viroqua, WI
Joint Opportunities, Oakland, CA
Jojos Melody Foundation, Seattle, WA
Jornada Resource Conservation & Development, Inc., Las Cruces, NM
Joseph Morris Ministries, Inc., Tulsa, OK
Joshua Generation Ministries, Inc., Round Rock, TX
Joy Foundation, Saco, ME

Kamila Comprehensive Health Center,
 Inc., Pasadena, CA
 La Casa, North Hollywood, CA
 Lachelle & Selena Inc., Rialto, CA
 Ladies Concerned, Los Angeles, CA
 Lake Arrowhead Firemens Association,
 Lake Arrowhead, CA
 Lake Los Angeles Athletic Association,
 Palmdale, CA
 Lake Stickney, Lynnwood, WA
 Language for Eastern European
 Development Foundation, San
 Francisco, CA
 La Sinfonica Del Barrio, Los Angeles,
 CA
 Las Palmas Foundation, Solana Beach,
 CA
 Las Vegas Hebrew High, Las Vegas, NV
 Latino Commission on Alcohol & Drug
 Abuse Services of San Mateo County,
 Brisbane, CA
 Lawyers Campaign for Hunger Relief,
 Seattle WA
 Leandra Demar Group Home,
 Inglewood, CA
 Madison County Museum Commission,
 Madisonville, TX
 Mainstream Fellowship, Inc., Orange,
 CA
 Mama's Hands, Redmond, WA
 Marin City Resident Management
 Corporation, Marin City, CA
 Mark Herndon Speech and Hearing
 Foundation, Inc., Chattanooga, TN
 Marquis Light Opera, Inc., Northville,
 MI
 Marriage Enrichment and Renewal
 Seminars Inc., Long Beach, CA
 Martin Luther King Jr. Westside
 Coalition, Santa Monica, CA
 Mary's Peak Alliance, Corvallis, OR
 May Health Organization, Inc., Chicago,
 IL
 Nada Corp, Austin, TX
 Nan Madol Foundation, Papaikou, HI
 Napa State Hospital Volunteer
 Community Advisory Board, Napa,
 CA
 Napa Valley Drug & Alcohol Education
 Support Program, Napa, CA
 National Association of Surfing
 Attorneys, San Francisco, CA
 National Oregon Trail Museum, Inc.,
 Montpelier, ID
 National Womens Theatre Festival,
 Philadelphia, PA
 Native American Heritage Center,
 Provo, UT
 Nevada Alliance of Dyslexics, Las
 Vegas, NV
 Nevada Pacific Consortium, Inc., Las
 Vegas, NV
 Okabena Community Benefit Fund, Inc.,
 Okabena, MN
 One World Arts, Inc., Bronx, NY
 Page-Lake Powell Promotions Ltd.,
 Page, AZ
 Parent Education Consortium, Santa
 Rosa, CA
 Parents and Teachers Together,
 Woodland Hills, CA
 Parents Bus Committee, Inc., Hoonah,
 AK
 Partners in Active Living Situations Inc.,
 Eugene, OR
 Peninsula Community Chorus, Gig
 Harbor, WA
 People for a Free and Safer America,
 Santa Ana, CA
 Peoples Economics and Community
 Services of West Contra Costa,
 Richmond, CA
 Person to Person Inc., Fort Worth, TX
 Perspective Wellness Institute, Taos, NM
 Peter Faneuil Development Group, Inc.,
 Boston, MA
 Pet Helpers, Austin, TX
 Petra Training Academy Inc., Ovilla, TX
 Pet Sanctuary, Malibu, CA
 Phoenix Block Watch Advisory Board
 Inc., Phoenix, AZ
 Photo Friends of the Los Angeles Public
 Library History Department, Los
 Angeles, CA
 Radio Canal Tropical Plus, Inc., Hyde
 Park, MA
 Rainbow Foster Parents Association,
 Altadena, CA
 Red Hots Drill Team, Covina, CA
 Red River Symphony Guild Inc.,
 Sherman, TX
 Redwoods Heritage Foundation Inc.,
 Eureka, CA
 Reid Elementary School, Cheney, WA
 Reintegration Education Adult Program
 Inc., Quincy, MA
 Richard X. Gannon Scholarship Fund,
 Westborough, MA
 Riverside African Methodist Episcopal
 Council, Riverside, CA
 Rivers of Life Ministry, Compton, CA
 Sacramento Center for Assistive
 Technology, Sacramento, CA
 Sacramento Foundation for Cooperation,
 Sacramento, CA
 Sacramento Girls Softball League,
 Sacramento, CA
 Safehaven Development Association,
 Tacoma, WA
 Saint James Center for Well-Being, San
 Leandro, CA
 Samaritan Counseling Center of the
 Mid-Peninsula, Palo Alto, CA
 San Diego Cultural Library, Poway, CA
 San Diego Filipino American
 Humanitarian Foundation, Inc., San
 Diego, CA
 San Francisco Childrens Home and
 Assessment Center, Inc., San
 Francisco, CA
 San Francisco Croquet Club, San
 Francisco, CA
 San Francisco Shipyards Training
 Center, San Francisco, CA
 San Gabriel Mtns-Trail Builders,
 Tujunga, CA
 San Joaquin Partnership, Inc., Stockton,
 CA
 San Joaquin Youth Association,
 Stockton, CA
 San Juan Bautista Library Auxiliary, San
 Juan Capistrano, CA
 San Marcos Land Conservancy, Inc.,
 San Marcos, CA
 San Pablo Baseball Association, San
 Pablo, CA
 Santa Cruz Brothers Ranch, Valinda, CA
 Santa Paulan Senior Apartments Inc.,
 Saticoy, CA
 Sarah Project Ltd, Deer River, MN
 Saratoga Court Inc., Redwood City, CA
 Save Our Children Foundation, Faster
 City, CA
 Say No Now, Las Vegas, NV
 Taos Art Association Endowment
 Foundation, Inc., Taos, NM
 Taylor Memorial Community Services
 Incorporated, Oakland, CA
 Temple City High School Bingo,
 Temple City, CA
 Texas Chess Association Inc., Helotes,
 TX
 Texas Extension Education Foundation,
 Inc., College Station, TX
 Texas Sports Science Institute, Sugar
 Land, TX
 Thair C. Rich Foundation for Vision,
 Research, Inc., Indianapolis, IN
 Theatre Performances Inc., Brooklyn,
 NY
 3400 16th Street Inc., San Francisco,
 CA
 Thousand Oaks Rotary Foundation,
 Thousand Oaks, CA
 Wakonda Prayer House Endowment
 Corporation, Griswold, IA
 Walker-Longino Inc., Los Angeles, CA
 Walter R. Tucker Foundation, Carson,
 CA
 Washington State Chapter of the
 National Association to Advance Fat
 Acceptance, Woodinville, CA
 Webb House Restoration Foundation,
 Coalinga, CA
 We Love America Foundation, Gardena,
 CA
 West Coast Operation Rescue for Syrian
 and Yemenite Jews, Los Angeles, CA
 West Covina Vision, West Covina, CA
 West End, Inc., Los Angeles, CA
 West End Round-Up, Buhl, ID

Western North Carolina Sports, Inc.,
Ashville, NC
Western States Conference of Political
Action Committees, San Francisco,
CA
Westminister Community Development
Corporation, Los Angeles, CA
West Seattle High School Parent Club,
Seattle, WA

White Mountain Prayer House Inc.,
Lakeside, AZ

If an organization listed above sub-
mits information that warrants the re-
newal of its classification as a public
charity or as a private operating founda-
tion, the Internal Revenue Service will
issue a ruling or determination letter
with the revised classification as to

foundation status. Grantors and contribu-
tors may thereafter rely upon such rul-
ing or determination letter as provided
in section 1.509(a)-7 of the Income Tax
Regulations. It is not the practice of the
Service to announce such revised classi-
fication of foundation status in the Inter-
nal Revenue Bulletin.

Announcement of the Expedited Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under title 31 of the Code of Federal Regulations, section 10.76, the Director of Practice is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years, from the date the expedited proceeding is instituted, (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause; or (2) has been convicted of any crime under title 26 of the United States Code or, of a felony under title 18 of the United States Code involving dishonesty or breach of trust.

Attorneys, certified public accountants, enrolled agents and enrolled actu-

aries are prohibited in any Internal Revenue Service matter from directly or indirectly employing, accepting assistance from, being employed by, or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under expedited suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions of the applicable regulations:

Name	Address	Designation	Date of Suspension
Loberg, Thomas	St. Paul, MN	CPA	Indefinite from November 13, 1996
Rose Ann Galati	Thousand Oaks, CA	CPA	Indefinite from November 25, 1996
Labendeira, Anthony	Fresno, CA	CPA	Indefinite from November 25, 1996
Nation, D. Mark	Albuquerque, NM	CPA	Indefinite from November 25, 1996
Behren, Daryl D.	Visalia, CA	CPA	Indefinite from November 25, 1996
Murphy, Virginia T.	Laurinburg, NC	CPA	Indefinite from November 25, 1996
Best III, James M.	Monroe, NC	CPA	Indefinite from November 25, 1996
Rehm, Aysha	Tulsa, OK	CPA	Indefinite from November 25, 1996
Dineen, Lee M.	Castle Hayne, NC	CPA	Indefinite from December 12, 1996
Miele, Ralph J.	North Babylon, NY	CPA	Indefinite from February 14, 1997

Numerical Finding List¹

Bulletin 1997–1 through 1997–19

Announcements:

97–1, 1997–2 I.R.B. 63
97–2, 1997–2 I.R.B. 63
97–3, 1997–2 I.R.B. 63
97–4, 1997–3 I.R.B. 14
97–5, 1997–3 I.R.B. 15
97–6, 1997–4 I.R.B. 11
97–7, 1997–4 I.R.B. 12
97–8, 1997–4 I.R.B. 12
97–9, 1997–5 I.R.B. 27
97–10, 1997–10 I.R.B. 64
97–11, 1997–6 I.R.B. 19
97–12, 1997–7 I.R.B. 55
97–13, 1997–8 I.R.B. 38
97–14, 1997–8 I.R.B. 38
97–15, 1997–9 I.R.B. 23
97–16, 1997–9 I.R.B. 23
97–17, 1997–9 I.R.B. 23
97–18, 1997–10 I.R.B. 67
97–19, 1997–10 I.R.B. 68
97–20, 1997–11 I.R.B. 22
97–21, 1997–11 I.R.B. 23
97–22, 1997–12 I.R.B. 47
97–23, 1997–11 I.R.B. 23
97–24, 1997–11 I.R.B. 24
97–25, 1997–12 I.R.B. 47
97–26, 1997–12 I.R.B. 48
97–27, 1997–13 I.R.B. 30
97–28, 1997–14 I.R.B. 15
97–29, 1997–14 I.R.B. 16
97–30, 1997–14 I.R.B. 16
97–31, 1997–14 I.R.B. 16
97–32, 1997–14 I.R.B. 17
97–33, 1997–15 I.R.B. 8
97–34, 1997–15 I.R.B. 8
97–35, 1997–15 I.R.B. 9
97–36, 1997–15 I.R.B. 10
97–37, 1997–15 I.R.B. 10
97–38, 1997–15 I.R.B. 10
97–39, 1997–16 I.R.B. 27
97–40, 1997–16 I.R.B. 28
97–41, 1997–16 I.R.B. 28
97–42, 1997–17 I.R.B. 19
97–43, 1997–17 I.R.B. 19
97–44, 1997–17 I.R.B. 19
97–45, 1997–17 I.R.B. 20
97–46, 1997–18 I.R.B. 53
97–47, 1997–19 I.R.B. 94

Notices:

97–1, 1997–2 I.R.B. 22
97–2, 1997–2 I.R.B. 22
97–3, 1997–1 I.R.B. 8
97–4, 1997–2 I.R.B. 24
97–5, 1997–2 I.R.B. 25
97–6, 1997–2 I.R.B. 26
97–7, 1997–1 I.R.B. 8
97–8, 1997–4 I.R.B. 7
97–9, 1997–2 I.R.B. 35
97–10, 1997–2 I.R.B. 41
97–11, 1997–2 I.R.B. 50
97–12, 1997–3 I.R.B. 11
97–13, 1997–6 I.R.B. 13
97–14, 1997–8 I.R.B. 23
97–15, 1997–8 I.R.B. 23
97–16, 1997–9 I.R.B. 15
97–17, 1997–10 I.R.B. 34

Notices—Continued

97–18, 1997–10 I.R.B. 35
97–19, 1997–10 I.R.B. 40
97–20, 1997–10 I.R.B. 52
97–21, 1997–11 I.R.B. 9
97–22, 1997–13 I.R.B. 9
97–23, 1997–14 I.R.B. 8
97–24, 1997–16 I.R.B. 6
97–25, 1997–16 I.R.B. 8
97–26, 1997–17 I.R.B. 6
97–27, 1997–17 I.R.B. 7
97–28, 1997–18 I.R.B. 45

Proposed Regulations:

REG–209332–80, 1997–14 I.R.B. 9
REG–209040–88, 1997–7 I.R.B. 34
REG–209121–89, 1997–11 I.R.B. 15
REG–208288–90, 1997–11 I.R.B. 14
REG–209494–90, 1997–8 I.R.B. 24
REG–208172–91, 1997–10 I.R.B. 59
REG–209672–93, 1997–6 I.R.B. 15
REG–209709–94, 1997–13 I.R.B. 12
REG–209729–94, 1997–11 I.R.B. 19
REG–209762–95, 1997–3 I.R.B. 12
REG–209785–95, 1997–18 I.R.B. 46
REG–209817–96, 1997–7 I.R.B. 41
REG–209824–96, 1997–11 I.R.B. 19
REG–254394–96, 1997–14 I.R.B. 14
REG–209823–96, 1997–18 I.R.B. 47
REG–209828–96, 1997–6 I.R.B. 15
REG–209830–96, 1997–15 I.R.B. 7
REG–209834–96, 1997–4 I.R.B. 9
REG–209839–96, 1997–8 I.R.B. 26
REG–242996–96, 1997–9 I.R.B. 18
REG–246018–96, 1997–8 I.R.B. 30
REG–247678–96, 1997–6 I.R.B. 17
REG–247862–96, 1997–8 I.R.B. 32
REG–248770–96, 1997–8 I.R.B. 33
REG–249819–96, 1997–7 I.R.B. 50
REG–252231–96, 1997–7 I.R.B. 52
REG–252233–96, 1997–9 I.R.B. 19
REG–252665–96, 1997–12 I.R.B. 46
REG–253578–96, 1997–19 I.R.B. 93

Public Law:

105–2, 1997–18 I.R.B. 14

Revenue Procedures:

97–1, 1997–1 I.R.B. 11
97–2, 1997–1 I.R.B. 64
97–3, 1997–1 I.R.B. 84
97–4, 1997–1 I.R.B. 96
97–5, 1997–1 I.R.B. 132
97–6, 1997–1 I.R.B. 153
97–7, 1997–1 I.R.B. 185
97–8, 1997–1 I.R.B. 187
97–9, 1997–2 I.R.B. 56
97–10, 1997–2 I.R.B. 59
97–11, 1997–6 I.R.B. 13
97–12, 1997–4 I.R.B. 7
97–13, 1997–5 I.R.B. 18
97–14, 1997–5 I.R.B. 20
97–15, 1997–5 I.R.B. 21
97–16, 1997–5 I.R.B. 25
97–17, 1997–9 I.R.B. 15
97–18, 1997–10 I.R.B. 53
97–19, 1997–10 I.R.B. 55
97–20, 1997–11 I.R.B. 10
97–21, 1997–12 I.R.B. 44
97–22, 1997–13 I.R.B. 9
97–23, 1997–17 I.R.B. 7

Revenue Procedures—Continued

97–24, 1997–16 I.R.B. 10
97–25, 1997–17 I.R.B. 8
97–26, 1997–17 I.R.B. 17

Revenue Rulings:

97–1, 1997–2 I.R.B. 10
97–2, 1997–2 I.R.B. 7
97–3, 1997–2 I.R.B. 5
97–4, 1997–3 I.R.B. 6
97–5, 1997–4 I.R.B. 5
97–6, 1997–4 I.R.B. 4
97–7, 1997–5 I.R.B. 14
97–8, 1997–7 I.R.B. 4
97–9, 1997–9 I.R.B. 4
97–10, 1997–10 I.R.B. 31
97–11, 1997–10 I.R.B. 5
97–12, 1997–11 I.R.B. 5
97–13, 1997–16 I.R.B. 4
97–14, 1997–11 I.R.B. 5
97–15, 1997–12 I.R.B. 42
97–16, 1997–13 I.R.B. 4
97–17, 1997–14 I.R.B. 5
97–18, 1997–15 I.R.B. 4
97–19, 1997–18 I.R.B. 11
97–20, 1997–19 I.R.B. 4
97–21, 1997–18 I.R.B. 8

Social Security Domestic Coverage Threshold

1997–9, I.R.B. 17

Tax Conventions:

1997–17 I.R.B. 5

Treasury Decisions:

8688, 1997–3 I.R.B. 7
8689, 1997–3 I.R.B. 9
8690, 1997–5 I.R.B. 5
8691, 1997–5 I.R.B. 16
8692, 1997–3 I.R.B. 4
8693, 1997–6 I.R.B. 9
8694, 1997–6 I.R.B. 11
8695, 1997–4 I.R.B. 5
8696, 1997–6 I.R.B. 4
8697, 1997–2 I.R.B. 11
8698, 1997–7 I.R.B. 29
8699, 1997–6 I.R.B. 4
8700, 1997–7 I.R.B. 5
8701, 1997–7 I.R.B. 23
8702, 1997–8 I.R.B. 4
8703, 1997–8 I.R.B. 18
8704, 1997–8 I.R.B. 12
8705, 1997–8 I.R.B. 16
8706, 1997–9 I.R.B. 11
8707, 1997–7 I.R.B. 17
8708, 1997–10 I.R.B. 14
8709, 1997–9 I.R.B. 5
8710, 1997–13 I.R.B. 4
8711, 1997–12 I.R.B. 35
8712, 1997–12 I.R.B. 4
8713, 1997–14 I.R.B. 4
8714, 1997–15 I.R.B. 5
8715, 1997–18 I.R.B. 5
8716, 1997–19 I.R.B. 5

¹A cumulative list of all Revenue Rulings, Revenue Procedures, Treasury Decisions, etc., published in Internal Revenue Bulletins 1996–27 through 1996–53 will be found in Internal Revenue Bulletin 1997–1, dated January 6, 1997.

Finding List of Current Action on Previously Published Items¹

Bulletin 1997-1 through 1997-19

*Denotes entry since last publication

Revenue Procedures:

66-3

Modified by
97-11, 1997-6 I.R.B. 13

87-21

Modified by
97-11, 1997-6 I.R.B. 13

92-20

Modified by
97-1, 1997-1 I.R.B. 11

92-20

Modified by
97-10, 1997-2 I.R.B. 59

92-90

Superseded by
97-1, 1997-1 I.R.B. 11

94-52

Revoked by
97-11, 1997-6 I.R.B. 13

96-1

Superseded by
97-1, 1997-1 I.R.B. 11

96-2

Superseded by
97-2, 1997-1 I.R.B. 64

96-3

Superseded by
97-3, 1997-1 I.R.B. 84

96-4

Superseded by
97-4, 1997-1 I.R.B. 96

96-5

Superseded by
97-5, 1997-1 I.R.B. 132

96-6

Superseded by
97-6, 1997-1 I.R.B. 153

96-7

Superseded by
97-7, 1997-1 I.R.B. 185

96-8

Superseded by
97-8, 1997-1 I.R.B. 187

96-24

96-24A
Superseded by
97-24, 1997-16 I.R.B. 10

96-37

Obsoleted by
97-26, 1997-17 I.R.B. 17

97-2

Amplified by
97-21, 1997-12 I.R.B. 44

Revenue Procedures—Continued

97-3

Amplified by
97-23, 1997-17 I.R.B. 7

Revenue Rulings:

70-480

Revoked by
97-6, 1997-4 I.R.B. 4

72-527

Obsoleted by
8704, 1997-8 I.R.B. 12

74-59

Revoked by
8708, 1997-10 I.R.B. 14

92-19

Supplemented in part by
97-2, 1997-2 I.R.B. 7

96-12

Superseded by
97-3, 1997-1 I.R.B. 84

96-13

Modified by
97-1, 1997-1 I.R.B. 11

96-22

Superseded by
97-3, 1997-1 I.R.B. 84

96-34

Superseded by
97-3, 1997-1 I.R.B. 84

96-39

Superseded by
97-3, 1997-1 I.R.B. 84

96-43

Superseded by
97-3, 1997-1 I.R.B. 84

96-56

Superseded by
97-3, 1997-1 I.R.B. 84

¹A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1996-27 through 1996-53 will be found in Internal Revenue Bulletin 1997-1, dated January 6, 1997.